

## **2005 DRAFTING REQUEST**

### **Assembly Substitute Amendment (ASA-AB718)**

Received: **10/12/2005**

Received By: **jkreye**

Wanted: **Today**

Identical to LRB:

For: **Steve Wieckert (608) 266-3070**

By/Representing: **scott**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Other - sales**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Wieckert@legis.state.wi.us**

Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us**

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#### **Pre Topic:**

No specific pre topic given

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#### **Topic:**

Sales tax exemption for gun-club memberships and admissions to gun-club activities

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#### **Instructions:**

See Attached

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#### **Drafting History:**

| <u>Vers.</u> | <u>Drafted</u>       | <u>Reviewed</u>        | <u>Typed</u>           | <u>Proofed</u> | <u>Submitted</u>       | <u>Jacketed</u>        | <u>Required</u> |
|--------------|----------------------|------------------------|------------------------|----------------|------------------------|------------------------|-----------------|
| /?           | jkreye<br>10/12/2005 | wjackson<br>10/12/2005 |                        | _____<br>_____ |                        |                        |                 |
| /1           | jkreye<br>11/10/2005 | jdyer<br>11/10/2005    | rschluet<br>10/12/2005 | _____<br>_____ | lnorthro<br>10/12/2005 | lnorthro<br>10/12/2005 |                 |
| /2           |                      |                        | pgreensl<br>11/11/2005 | _____<br>_____ | lnorthro<br>11/11/2005 | lnorthro<br>11/11/2005 |                 |

FE Sent For:

<END>

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| /?           | jkreye<br>10/12/2005 | wjackson<br>10/12/2005 |                        |                |                        |                        |                 |
| /1           |                      | 12/10 jw               | rschluet<br>10/12/2005 | 11/10<br>P8    | lnorthro<br>10/12/2005 | lnorthro<br>10/12/2005 |                 |

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| /? | jkreye |  |  |  |  |  |  |
|----|--------|--|--|--|--|--|--|

1 W/L 10/12

10/12/5

FE Sent For:

<END>

ASA

tr 2005 ASSEMBLY BILL 718

in 10-12-05

Today

Regen

- 1 AN ACT ~~to create~~ 77.54 (48) of the statutes; **relating to:** a sales tax exemption  
2 for gun-club memberships and admissions to gun-club activities.

***Analysis by the Legislative Reference Bureau***

This bill creates a sales tax exemption for the sale of a gun-club membership or admission to any activity that is open to the public and offered by a gun club, if the gun club is a nonprofit organization and if the gun club provides certain safety classes approved by the Department of Natural Resources to at least 300 individuals in the calendar year.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

- 3 SECTION 1. 77.54 (48) of the statutes is created to read:  
4 77.54 **(48)** (a) In this subsection:  
5 1. "Gun club" does not include a wild animal farm or bird hunting preserve  
6 licensed under ch. 169.

**ASSEMBLY BILL**

2. “Safety classes” means all classes approved by the department of natural resources related to hunting, including hunting with a bow, and related to firearms, all terrain vehicles, boats, and snowmobiles.

(b) The gross receipts from the sale of a gun-club membership or admission to any activity that is open to the public and offered by a gun club, including safety classes, if the gun club is a nonprofit organization and if the gun club provides safety classes to at least ~~300~~ individuals in the calendar year.

**SECTION 2. Effective date.**

(1) This act takes effect on the first day of the 2nd month beginning after publication.

**(END)**



State of Wisconsin  
2005 - 2006 LEGISLATURE

LRBs0249/1

JK:wlj:rs

2  
RM not filed

ASSEMBLY SUBSTITUTE AMENDMENT ,  
TO 2005 ASSEMBLY BILL 718

in 11-10-05

due Nov. 11-14

Regen

1 AN ACT *to create* 77.54 (48) of the statutes; **relating to:** a sales tax exemption  
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8 resources related to hunting, including hunting with a bow, and related to firearms,  
9 all terrain vehicles, boats, and snowmobiles.

10 (b) The gross receipts from the sale of a gun-club membership or admission to  
11 any activity that is open to the public and offered by a gun club, including safety

1 classes, if the gun club is a nonprofit organization and if the gun club provides safety  
2 classes to at least 100 individuals in the calendar year.

3 **SECTION 2. Effective date.**

4 (1) This act takes effect on the first day of the 2nd month beginning after  
5 publication.

6 (END)

July 1, 2007